

CERTIFICATE OF AUTHORIZATION FOR BULK ALTERNATE FUEL PURCHASERS

(Section 78.40(1), Wis. Stats.)

Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
(608) 266-3223 or 266-0064

EFFECTIVE DATE: *This authorization is valid from the date it is signed by the purchaser and supplier, and continues in force until the purchaser ceases operating, or cancels the certificate and obtains a Wisconsin Alternate Fuels Tax License.*

Wisconsin law imposes an alternate fuels tax on any alternate fuel placed into the supply tank of a licensed motor vehicle except for fuel sold to the United States (or its agencies) and to common motor carriers for the urban mass transportation of passengers. Retailers of alternate fuels as well as other bulk purchasers of alternate fuels can authorize their suppliers who are licensed with the Wisconsin Department of Revenue to charge them the Wisconsin alternate fuel tax on any alternate fuels purchased. The licensed supplier will then remit the alternate fuel tax directly to the department. The liability for submitting the alternate fuel tax to the department can be shifted from the fuel purchaser to a supplier if both parties execute this Certificate of Authorization. If alternate fuel purchases will be made from more than one supplier, the fuel purchaser must execute a Certificate of Authorization with each supplier in order to be relieved of obtaining an alternate fuel tax license from the department.

If a Certificate of Authorization is not executed, purchasers of bulk alternate fuels who place the fuel into the supply tank of a licensed motor vehicle must obtain an alternate fuel license from the department which will require the filing of monthly or quarterly reports with the department along with payment of any alternate fuels tax due.

Suppliers and fuel purchasers **must retain** a copy of the executed Certificate of Authorization in their records. It is NOT necessary to send a copy of the certificate to the department.

Purchasers who use alternate fuel to operate a taxicab or for any purpose other than operating a licensed motor vehicle upon public highways can receive a refund of the Wisconsin alternate fuel tax paid. Contact the department at (608) 266-6701 or 266-7363 for the proper refund claim form. **Refund Exception:** No refund will be issued of the alternate fuel tax paid on alternate fuel placed into the supply tank of a snowmobile, recreational motorboat, or an all-terrain vehicle unless the ATV is registered for private use.

The undersigned purchaser and supplier agree that:

- The Wisconsin alternate fuel tax will be imposed on ALL bulk deliveries of alternate fuel by the supplier to the purchaser, and,
- The alternate fuel tax will be reported and paid by the supplier to the Department of Revenue.

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| Name of Purchaser (print or type) | Federal Employer ID No. (FEIN) | AND Social Security No. (if you are a sole proprietor) |
| Business Address (street, or rural route and box number) | City | State Zip Code |
| Signature of Purchaser | Title | Business Telephone () Date Signed |

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|----------------------------------|---------------------|
| Name of Supplier (print or type) | Address of Supplier |
| Signature of Supplier | Date Signed |

ADDITIONAL FORMS AND ASSISTANCE

If you need additional exemption forms, or have any questions regarding this exemption certificate, its tax consequences or any other aspects of the alternate fuel tax law, contact us at:

Phone: (608) 266-3223 or 266-0064
Fax: (608) 261-7049
E-mail: excise@dor.state.wi.us